



School District Report of Property Value

2010

Property Tax
Form 50-108

- Complete all sections and submit original and one copy of each requested document.
- Submit a copy of the taxable values as certified to the school districts.
- Submit a certified recap that corresponds with the value certified to the school district and on this report. Recaps should include the breakdown of category values, breakdown of exemptions and losses, breakdown of land classes, productivity value schedule, tax increment financing fund(s) and deferred taxes. Required under Property Tax Code Sec. 25.24 and 26.01.
- See Instruction Booklet for due dates.

Rusk ISD

SR0001/SR0002

0 3 7 | - 9 0 7 | 0 2

School District Name

ISD#/CAD#

Cherokee CAD

Appraisal District Name

MARKET VALUE

1. Total market value of all property before the 10% cap on residence homesteads (Tax Code Sec. 23.23) is applied. Include the total market value of all uncertified and Tax Code Section 26.01(d) property. [Tax Code Sec. 26.01(d)] \$ 7 4 7 | 9 9 0 | 5 4 0 SR0541
2. Totally exempt property value. \$ 2 4 2 | 5 7 4 | 5 0 SR0490
3. Total market value of taxable property (Item 1 minus Item 2 above). Do not deduct for partial exemptions. (This should equal SR0104 on page 4.). \$ 7 2 3 | 7 3 3 | 0 9 0 SR0004

PARTIAL EXEMPTIONS/DEDUCTIONS

4. Total value lost to state-mandated \$15,000 general homestead exemptions. [Tax Code Sec. 11.13 (b)]. Number granted 2449 SR0244 . . . \$ 3 5 3 | 6 2 6 | 9 9 SR0247
5. Total value lost to state mandated \$10,000 age 65 or older or disabled homestead exemptions. [Tax Code Sec. 11.13 (c)]
Number granted (over-65) 934 SR0592 Number granted (disabled) 158 SR0593 . . . \$ 9 5 2 | 6 1 2 | 7 SR0252
6. Total value lost to state-mandated 100% disabled or unemployable veterans homestead exemptions. (Tax Code, Sec. 11.131) Number granted 21 SR0835 . . . \$ 9 0 7 | 6 5 3 SR0836
7. Total value lost to local optional age 65 or older or disabled homestead exemptions. (Minimum \$3,000 [Tax Code Sec. 11.13 (d)])
Number granted (over-65) 934 SR0594 Number granted (disabled) 0 SR0595 . . . \$ 4 6 1 | 9 3 0 | 1 SR0006
8. Total value lost to local optional percentage homestead exemptions. (Minimum \$5,000 [Tax Code Sec. 11.13 (n)])
Percentage _____ SR0288 Number granted _____ SR0287 . . . \$ _____ SR0266
9. Total value lost to disabled or deceased veterans' survivor(s) exemptions. (Tax Code Sec. 11.22) Number granted 99 SR0316 . . . \$ 7 5 5 | 1 5 5 SR0007
10. Total value lost to freeport exemptions. (Tax Code Sec. 11.251) Number granted _____ SR0596 . . . \$ _____ SR0491
11. Total value lost to personal property in transit (warehouse goods) exemptions. (Tax Code Section 11.253) Number granted _____ SR0824 . . . \$ _____ SR0825
12. Total value lost to pollution control exemptions. (Tax Code Sec. 11.31) Number granted 3 SR0597 . . . \$ 5 9 6 | 5 9 2 | 0 SR0555
13. Total value lost to water conservation initiative exemptions. (Tax Code Sec. 11.32) Number granted _____ SR0653 . . . \$ _____ SR0654

PARTIAL EXEMPTIONS/DEDUCTIONS (continued)

14. Total value difference between productivity value (1-d and 1-d-1) and market value of qualified acres. (Tax Code Chapter 23, subchapters C, D, and E) Number of acres 171530 SR0496 . . . \$ 2 8 7 5 3 0 4 7 0 SR0492
15. Total appraised value lost under the Property Redevelopment and Tax Abatement Act. (Tax Code Chapter 312). Number granted _____ SR0598 . . . \$ _____ SR0269
16. Total appraised value lost under the value limitation (Tax Code Chapter 313). If a value is entered here, a Report on Value Lost Because of Value Limitation Under Tax Code Chapter 313 must be submitted, and the value of item 11 reported here. Number granted _____ SR0817 . . . \$ _____ SR0818
17. Total value lost to solar and wind-powered exemptions. (Tax Code, Sec. 11.27) Number granted _____ SR0837 . . . \$ _____ SR0838
18. Total value lost to prorations and other required partial exemptions. Number granted 3 SR0839 . . . \$ 2 1 3 8 5 SR0840
19. a.) Total value lost to partial low-income housing exemptions. (Tax Code Sec. 11.1825) Do not report totally exempt property here; instead report it in item 2. Mandatory partial exemptions in counties under 1.4 million in population. Number granted _____ SR0819 . . . \$ _____ SR0820
- b.) Optional partial exemptions approved by the governing body in counties of 1.4 million or greater in population. Number granted _____ SR0821 . . . \$ _____ SR0822
20. Total value lost to solar and wind-powered, prorations and other required partial exemptions not reported above. (Tax Code Sec. 11.27). Number granted _____ SR0512 . . . \$ _____ SR0513
21. Total value lost to historical exemptions and other non-required exemptions. (Tax Code Sec. 11.24). Number granted _____ SR0514 . . . \$ _____ SR0515
22. Value lost to the 10% cap on residential homesteads. (Tax Code Sec. 23.23) \$ 4 0 2 3 3 9 9 SR0658

TAXABLE VALUE

23. Subtotal before loss to tax limitation on homesteads of the elderly. (Tax Code Sec. 11.26) (Must equal Item 3 minus Items 4 through 22.) \$ 3 7 5 0 2 0 9 8 1 SR0010
24. Value lost to the age 65 or older, disabled and qualified age 55 or older surviving spouse tax ceiling with local optional exemptions deducted. (Must equal line 11 of the Report on Value Lost Because of the School Tax Limitation on Homesteads of the Elderly/Disabled.) . . . \$ 2 1 6 1 0 5 8 8 SR0651
25. Total taxable value for school tax purposes. (Item 23 minus Item 24). \$ 3 5 3 4 1 0 3 9 3 SR0652

TAX RATE INFORMATION

26. School District Tax Rate
- 1) Effective Tax Rate, as defined by the Texas Property Tax Code 26.04 (c) (1) 1.191600
- 2) Rollback Tax Rate, as defined by the Texas Property Tax Code 26.04 (c) (2) 1.171740
- 3) (Maintenance and Operations Tax Rate + Interest and Sinking Fund Tax Rate = Total Tax Rate).
- Maintenance & Operations Tax Rate: 1.040000 SR0011 + Interest & Sinking Fund Tax Rate: 1.175000 SR0012 = Total Tax Rate: 1.157500 SR0013

TAX RATE INFORMATION (continued)

27. **CALCULATED TAX LEVY** SR0601
 (Item SR0652 times Item SR0013 times 0.01)..... \$
28. **ACTUAL TOTAL TAX LEVY.** (Actual amount on tax roll)..... \$ SR0600

TAX INCREMENT FINANCING

29. Please complete the 2010 Report on Value Lost Because of School District Participation in Tax Increment Financing (TIF) for each tax increment reinvestment zone in your school district.

10% CAP ON RESIDENCE HOMESTEADS

30. Market value of residence homesteads to which the 10% cap is applied SR0656
 (Tax Code Sec. 23.23) \$
- Market value of capped homesteads is the value **before** application of the cap.
31. Capped value of residence homesteads. SR0659
 Report only the value of capped residential homesteads **after** application of cap..... \$

DEFERRED TAXES/INCREASING HOMESTEADS

32. Last year's actual levy lost to deferred collection of taxes on residence homesteads of elderly or disabled persons and/or appreciating residence homesteads. (Report actual levy lost shown on tax statement. Do not include penalties and interest.) See Instruction Booklet for details. (Tax Code Sec. 33.06 and 33.065) \$ SR0657

INDUSTRIAL PROPERTY EXEMPTIONS

33. Total value lost to exemptions on industrial real (F2) and personal property (L2). SR0735
 This would include any freeport, pollution control, abatements or other exemptions granted on industrial real or personal property. \$

HOMESTEAD BEFORE EXEMPTIONS

34. Market value of all homesteads before any exemptions \$ SR0823

CERTIFIED, UNCERTIFIED AND 26.01(d) VALUE BREAKDOWN

35. Total certified property market value. SR0736
 (Do not include any totally exempt property.)..... \$
36. Total uncertified property market value. SR0737
 (Must be included in Item 1, page 1, and in Item 38, page 4.)
 Do not include any totally exempt property..... \$
37. Total 26.01(d) property market value reported to taxing units. SR0738
 (Must be included in Item 1, page 1, and in Item 38, page 4.)
 Do not include any totally exempt property..... \$

Note: The total of Items 35, 36 and 37 must equal Item 3, page 1.

38. TOTAL VALUE BREAKDOWN

List the total value shown on the tax roll for each category after total exemptions but before partial exemptions, 10 percent cap on residence homesteads and special appraisal. Please submit a category breakdown recap with report. The total value of the categories (SR0104) should equal the total on Item 3 on page 1. Please report ALL uncertified value and Section 26.01(d) value in the appropriate category below. Report ONLY intangible personal value in Category N. Do not report land receiving productivity valuation in categories other than D1. Please report rolling stock only on the county report.

Property Use Category	COLUMN (1) Number of Items	COLUMN (2) TOTAL MARKET VALUE (Before Partial Exemptions, Value Limitations, and Special Appraisal)
A. Real: residential, single-family	No. of single-family properties SR0020 2 4 7 3	SR0021 \$ 1 2 6 6 0 3 2 7 0
B. Real: residential, multifamily	No. of multifamily properties SR0026 1 7	SR0033 \$ 1 2 1 3 7 3 0
C. Real: vacant lots/tracts	No. of vacant lots SR0032 1 2 7 3	SR0027 \$ 4 5 5 4 3 2 0
D1. Real: qualified ag land	No. of acres SR0688 1 7 1 5 3 0	SR0689 \$ 3 0 6 1 8 4 3 4 0
D2. Real: non-qualified land	No. of acres SR0690 6 7 7 2	SR0691 \$ 1 3 7 3 8 1 7 0
E. Real: farm and ranch improvements	No. of parcels SR0044 1 6 6 6	SR0045 \$ 1 0 0 9 6 6 1 2 0
F1. Real: commercial	No. of commercial real properties SR0379 2 4 6	SR0380 \$ 2 2 2 5 8 3 9 0
F2. Real: industrial	No. of industrial real properties SR0383 7	SR0384 \$ 1 0 2 8 2 1 7 0
G1. Real: minerals oil and gas	No. of leases SR0520 3 9 6 9	SR0521 \$ 2 7 6 0 6 4 8 0
G2. Real: other mineral reserves	No. of properties SR0522	SR0523 \$
G3. Real: non-producing minerals	No. of properties SR0526	SR0298 \$
H. Tangible, non-business vehicles	No. of accounts SR0062	SR0063 \$
J. Real and tangible personal: utilities	No. of companies SR0074 1 0 1	*Do not include Rolling Stock SR0075 \$ 4 1 1 7 6 5 4 0
L1. Personal: commercial	No. of commercial personal properties SR0387 2 7 3	SR0388 \$ 1 0 3 4 9 1 9 0
L2. Personal: industrial	No. of industrial personal properties SR0451 6 9	SR0392 \$ 5 5 2 5 4 2 9 0
M1. Mobile homes	No. of mobile homes SR0237 1 6 5	SR0238 \$ 3 3 5 8 1 6 0
M2. Other: tangible personal	No. of accounts SR0358	SR0359 \$
N. Intangible personal	No. of accounts SR0098	SR0099 \$
O. Real property, inventory	No. of properties SH0395 4 2	SR0396 \$ 1 1 4 3 7 0
S. Special Inventory	No. of accounts SR0695 5	SR0696 \$ 7 3 5 5 0
TOTAL		SR0104 \$ 7 2 3 7 3 3 0 9 0

TOTAL PARCELS REPORTED IN CATEGORY D ACREAGE SR0125
4 9 4 3

39. ACREAGE BREAKDOWN OF DISTRICT

* AT EACH AG RECAP OF TAX ROLL AND PRODUCTIVITY VALUE SCHEDULE TO BACK OF REPORT

	COLUMN I Total Qualified Acres Under 1-d and 1-d-1 (Round to nearest acre.)	COLUMN II Total market value	COLUMN III Total productivity value
Irrigated cropland	SR0107	SR0461	SR0462
Dryland cropland	SR0108 3 8 4	SR0463 8 5 9 7 2 0	SR0464 3 6 5 5 0
Barren/wasteland	SR0109	SR0465	SR0466
Orchards	SR0110 2	SR0467 2 8 5 0	SR0468 1 6 0
Improved pastureland	SR0111 4 3 9 6 1	SR0469 8 4 2 2 7 3 8 9	SR0470 4 1 8 0 6 6 1
Native pastureland	SR0112 1 3 7 7 4	SR0471 2 7 2 7 6 0 9 0	SR0472 1 3 0 9 0 2 0
Temporarily quarantined land	SR0826	SR0827	SR0828
Wildlife management	SR0558	SR0559	SR0560
Timberland (at productivity)	SR0113 1 0 0 4 2 4	SR0582 1 7 2 7 3 1 4 6 1	SR0283 1 2 1 3 4 6 3 9
Timberland (at 1978 market) <small>(Complete only if timber is on tax roll at 1978 value).</small>	SR0376	SR0583	SR0378
Transition to timber	SR0684 2 2 2 6	SR0685 3 7 7 8 5 7 0	SR0686 2 1 1 5 0 0
Timberland at restricted use	SR0697 1 0 7 5 7	SR0698 1 7 3 0 8 2 6 0	SR0699 7 8 1 3 4 0
Other agricultural land	SR0114	SR0473	SR0474
Column Total	SR0692 1 7 1 5 3 0	SR0693 3 0 6 1 8 4 3 4 0	SR0694 1 8 6 5 3 8 7 0

Sum of Column I must equal page 1, line 13 and Category D1 acres on page 4.

Sum of Column II must equal the total for Category D1 on page 4.

Sum of Column II minus the sum of Column III must equal page 1, line 13 difference between market and productivity value.

Do you grant productivity value in categories other than Category D? Yes No

(Do not report productivity value in categories other than Category D1. Please move the market value of property receiving productivity to Category D1 on page 4. Include this market value on page 5 in the appropriate land class breakdown.)

40. WILDLIFE MANAGEMENT BREAKDOWN

PREVIOUS LAND TYPE:

The totals for each column should equal the amounts reported in wildlife management above.

	COLUMN I Total Qualified Acres Under 1-d and 1-d-1 (Round to nearest acre.)	COLUMN II Total market value	COLUMN III Total productivity or taxable value
Irrigated cropland	SR0561	SR0562	SR0563
Dryland cropland	SR0564	SR0565	SR0566
Barren/wasteland	SR0567	SR0568	SR0569
Orchards	SR0570	SR0571	SR0572
Improved pastureland	SR0573	SR0574	SR0575
Native pastureland	SR0576	SR0577	SR0578
Temporarily quarantined land	SR0829	SR0830	SR0831
Other agricultural land	SR0579	SR0580	SR0581

41. TRANSITION TO TIMBER BREAKDOWN

PREVIOUS LAND TYPE: The totals for each column should equal the amounts reported in transition to timber on page 5.

	COLUMN I Total Qualified Acres Under 1-d and 1-d-1 <i>(Round to nearest acre.)</i>	COLUMN II Total market value	COLUMN III Total productivity or taxable value
Irrigated cropland	SR0660	SR0668	SR0676
Dryland cropland	SR0661	SR0669	SR0677
Barren/wasteland	SR0662	SR0670	SR0678
Orchards	SR0663	SR0671	SR0679
Improved pastureland	SR0664 2 2 2 6	SR0672 3 7 7 8 5 7 0	SR0680 2 1 1 5 0 0
Native pastureland	SR0665	SR0673	SR0681
Temporarily quarantined land	SR0832	SR0833	SR0834
Wildlife management	SR0666	SR0674	SR0682
Other agricultural land	SR0667	SR0675	SR0683

42. TIMBERLAND AT PRODUCTIVITY BREAKDOWN

PREVIOUS LAND TYPE: The totals for each column should equal the amounts reported in timberland at productivity on page 5.

Timber Type	Soil Type	COLUMN I Total Qualified Acres Under 1-d and 1-d-1 <i>(Round to nearest acre.)</i>	COLUMN II Total market value	COLUMN III Total productivity or taxable value
Pine	I	SR0739 3 2 9 5	SR0740 5 0 0 8 9 3 0	SR0741 1 1 7 2 9 8 0
Pine	II	SR0742 2 0 3 1	SR0743 3 6 7 5 1 3 0	SR0744 4 5 6 9 8 0
Pine	III	SR0745 3 4 7 6 6	SR0746 5 8 8 7 5 1 3 6	SR0747 3 6 5 3 1 4 6
Pine	IV	SR0748	SR0749	SR0750
Mixed	I	SR0751 4 0 2 4	SR0752 6 5 3 0 6 2 0	SR0753 1 2 1 8 7 5 0
Mixed	II	SR0754 3 5 2 9	SR0755 7 1 9 6 4 8 0	SR0756 6 8 8 2 2 0
Mixed	III	SR0757 3 7 6 9 1	SR0758 6 9 6 6 2 6 8 6	SR0759 3 6 7 4 5 3 3
Mixed	IV	SR0760	SR0761	SR0762
Hardwood	I	SR0763 7 6 9 9	SR0764 9 0 5 2 1 7 0	SR0765 9 6 2 4 6 0
Hardwood	II	SR0766 7 5 1	SR0767 1 1 6 9 9 9 0	SR0768 4 1 3 6 0
Hardwood	III	SR0769 6 6 3 9	SR0770 1 1 5 6 0 3 2 0	SR0771 2 6 6 2 1 0
Hardwood	IV	SR0772	SR0773	SR0774
COLUMN TOTAL		SR0775 1 0 0 4 2 6	SR0776 1 7 2 7 3 1 4 6 1	SR0777 1 2 1 3 4 6 3 9

43. TIMBERLAND AT RESTRICTED USE

The totals for each column should equal the amounts reported in timberland at restricted use on page 5.

Timber Type	Soil Type	COLUMN I		COLUMN II		COLUMN III	
		Total Qualified Acres Under 1-d and 1-d-1 (Round to nearest acre.)		Total market value		Total productivity or taxable value	
Pine	I	8 8 7	SR0778	\$ 1 3 4 5 3 8 0	SR0779	\$ 1 7 0 4 3 0	SR0780
Pine	II	1 8 0	SR0781	\$ 2 9 7 5 8 0	SR0782	\$ 3 3 7 8 0	SR0783
Pine	III	7 8 7 6	SR0784	\$ 1 2 7 7 4 9 8 0	SR0785	\$ 5 1 0 3 8 0	SR0786
Pine	IV		SR0787		SR0788		SR0789
Mixed	I	2 7	SR0790	\$ 4 0 5 5 0	SR0791	\$ 4 0 4 0	SR0792
Mixed	II	1	SR0793	\$ 2 8 8 0	SR0794	\$ 1 2 0	SR0795
Mixed	III	1 9 2	SR0796	\$ 2 9 9 0 7 0	SR0797	\$ 9 8 0 0	SR0798
Mixed	IV		SR0799		SH0800		SR0801
Hardwood	I	4 2 2	SR0802	\$ 6 4 8 2 8 0	SR0803	\$ 2 6 3 9 0	SR0804
Hardwood	II	1 1 3	SR0805	\$ 1 6 1 5 4 0	SR0806	\$ 3 1 3 0	SR0807
Hardwood	III	1 0 5 9	SR0808	\$ 1 7 3 8 0 0 0	SR0809	\$ 2 3 2 7 0	SR0810
Hardwood	IV		SR0811		SR0812		SR0813
COLUMN TOTAL		1 0 7 5 7	SR0814	\$ 1 7 3 0 8 2 6 0	SR0815	\$ 7 8 1 3 4 0	SR0816

44. TOP TEN TAXPAYERS IN YOUR DISTRICT

List the top 10 taxpayers in your district in descending order based on taxable value of all real and personal property. Reported amounts should represent appraised market and taxable values.

	NAME	TOTAL MARKET VALUE	TOTAL TAXABLE VALUE
1.	Energy Transfer Fuel	\$ 5 9 6 6 1 3 5 0	\$ 5 9 6 6 1 3 5 0
2.	Luminant Generation LLC	\$ 1 3 8 1 5 2 0 0	\$ 1 3 8 1 5 2 0 0
3.	Oncor Electric Delivery Co LLC	\$ 1 0 1 2 5 4 4 0	\$ 1 0 1 2 5 4 4 0
4.	Lime Rock Resources	\$ 7 4 9 7 4 8 0	\$ 7 4 9 7 4 8 0
5.	Buffco Productions Inc	\$ 7 2 7 7 9 8 0	\$ 7 2 7 7 9 8 0
6.	XTO Energy Inc	\$ 3 3 1 1 7 9 9	\$ 3 3 1 1 8 0 0
7.	Marathon Oil Company	\$ 2 8 0 8 3 1 6	\$ 2 8 0 8 3 2 0
8.	Crown Pine Timber 1 LP	\$ 3 2 9 7 0 8 6 0	\$ 2 6 4 2 0 9 0
9.	Harry's Building Material	\$ 4 0 9 8 4 8 0	\$ 2 5 5 1 6 1 0
10.	Cherokee County Electric Coop	\$ 2 4 4 2 1 8 0	\$ 2 4 4 2 1 8 0
TOTAL		\$ 1 1 4 0 0 9 0 8 5	\$ 1 1 2 1 3 3 4 5 0

45. UTILITIES

List the total appraised value of property in Category J: Utilities by the subcategories shown below. Include both the real and personal property value.

**TOTAL APPRAISED VALUE
(Real and Personal Property)**

J1. Water systems	\$										SR0193		
					3	0	5	4	8	0			
J2. Gas distribution systems	\$										SR0194		
J3. Electric companies (include electric co-ops)	\$										SR0195		
					1	4	2	0	8	2	4	0	
J4. Telephone companies (include telephone co-ops)	\$										SR0196		
					3	1	8	1	7	3	0		
J5. Railroads	\$										SR0197		
							8	8	6	3	0		
J6. Pipelines	\$										SR0198		
					2	3	0	3	2	6	2	0	
J7. Cable TV	\$										SR0199		
J8. Other (Describe): (_____)	\$										SR0200		
											SR0371		
											SR0201		
											SR0200		
											SR0201		
TOTAL	\$										SR0201		
					4	1	1	7	6	5	4	0	

TOTAL: Total shown above must equal the appraised value shown for Category J on page 4.

Describe below, or on additional sheets, any factors that might affect the value of properties in your district.

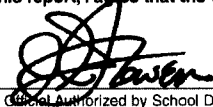
Examples include:

Land located in the flood plain; loss of businesses from the tax roll; depleting oil and gas resources; irregular size and shape of vacant lots; or loss in value caused by flood or drought.

Return original and one copy to:
COMPTROLLER OF PUBLIC ACCOUNTS
 Property Tax Assistance Division
 Local Value Analysis
 P.O. Box 13528
 Austin, Texas 78711-3528

By signing this report, I agree that the values are true and correct as certified to this school district by the Chief Appraiser.

sign here ▶


 General Authorized by School District

J. Lee Flowers, Chief Appraiser
 Print Name/Title

10/20/10
 Date

(903)683-2296
 Phone (area code and number)